



Perry-Smith LLP
400 Capitol Mall | Suite 1200
Sacramento, CA 95814
www.perry-smith.com
916.441.1000

October 7, 2010

Ms. Sheri Gamba
Associate Superintendent, Business Services
West Contra Costa Unified School District
1108 Bissell Avenue

This letter is to explain our understanding of the services we are to perform for West Contra

MANAGEMENT'S RESPONSIBILITY (Continued)

Management is responsible for providing us with a written representation letter confirming

[Redacted]

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